

SENATE BILL REPORT

SB 5016

AS REPORTED BY COMMITTEE ON ENVIRONMENT & NATURAL RESOURCES,  
JANUARY 31, 1991

**Brief Description:** Including mussels and clams as enhanced food fish for tax purposes.

**SPONSORS:** Senator Metcalf.

**SENATE COMMITTEE ON ENVIRONMENT & NATURAL RESOURCES**

**Majority Report:** That Substitute Senate Bill No. 5016 be substituted therefor, and the substitute bill do pass and be referred to Committee on Ways & Means.

Signed by Senators Metcalf, Chairman; Oke, Vice Chairman; Amondson, Barr, Conner, Owen, Patterson, Snyder, and Sutherland.

**Staff:** Ross Antipa (786-7413)

**Hearing Dates:** January 22, 1991; January 31, 1991

**BACKGROUND:**

The tax rate on enhanced mussels and clams is currently 2 percent of the value at point of landing.

Mussel and clam aquaculturists would prefer to be taxed at the rate for oysters which is .07 percent.

**SUMMARY:**

The tax rate for mussels and clams is reduced from 2 percent to .07 percent.

**EFFECT OF PROPOSED SUBSTITUTE:**

Mussels and clams from registered aquatic farms are taxed at the .07 percent level.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** requested January 16, 1991

**TESTIMONY FOR:**

Mussels and clams grown in aquaculture farms should be taxed at the same rate as oysters.

**TESTIMONY AGAINST:** None

**TESTIFIED:** Ian Jefferds, Penn Cove Mussels, Inc. (pro); Tim Smith,  
PLOGA (pro)